

HOUSE No. 2362

By Mr. Kafka of Sharon (by request), petition of Steven B. Drobnis relative to discounts for vendors for collection of sales and use taxes. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO SALES TAX DISCOUNT PROVIDED TO VENDORS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Paragraph (a) of section 3 of Chapter 64H of the General Laws,
2 as appearing in the 2002 Official Edition, is hereby amended by
3 adding the following paragraph:—
4 As compensation for accounting for and collecting the tax
5 imposed by this chapter, a vendor shall be allowed a discount of 2
6 per cent, 3 per cent, or 4 per cent, depending on the volume of
7 monthly taxable sales, of the first 3 per cent of the sales tax due in
8 the form of a deduction, provided the amount due was not delin-
9 quent at the time provided for filing the return required by
10 section 16 of chapter 62C. For purposes of said discount, the
11 following formula shall be in force and effect as follows: 2 per
12 cent discount if monthly taxable sales are less than \$64,000; 3 per
13 cent discount if monthly sales are at least \$64,000, but less than
14 \$210,000; or 4 per cent if monthly taxable sales equal or exceed
15 \$210,000.